House Amendment 1591

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              Amend House File 807 as follows:
                Page 1, by inserting before line 1 the
          3 following:
                                        <DIVISION I
                                  INCOME TAX CHANGES>
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         6 #2. Page 7, line 18, by inserting after the word 7 <This> the following: <division of this>.
         8 \pm 3. Page 7, by inserting after line 20 the
      1
         9 following:
                                      <DIVISION II
        10
                                    SALES AND USE TAX
        11
        12 Sec. ____. Section 423.2, subsection 6, unnumbered 13 paragraph 1, Code 2009, is amended to read as follows:
               The sales price of any of the following enumerated
      1 15 services is subject to the tax imposed by subsection
        16 5: alteration and garment repair; armored car; 17 vehicle repair; battery, tire, and allied; investment 18 counseling; service charges of all financial
      1 19 institutions, excluding service charges for investment
        20 counseling; barber and beauty; boat repair; vehicle
        21 wash and wax; campgrounds; carpentry; roof, shingle,
      1 22 and glass repair; dance schools and dance studios;
        23 dating services; dry cleaning, pressing, dyeing, and
        24 laundering; electrical and electronic repair and
        25 installation; excavating and grading; farm implement 26 repair of all kinds; flying service; furniture, rug,
        27 carpet, and upholstery repair and cleaning; fur 28 storage and repair; golf and country clubs and all
        29 commercial recreation; gun and camera repair; house
        30 and building moving; household appliance, television,
        31 and radio repair; janitorial and building maintenance
        32 or cleaning; jewelry and watch repair; lawn care,
33 landscaping, and tree trimming and removal; limousine
34 service, including driver; machine operator; machine
        35 repair of all kinds; motor repair; motorcycle,
        36 scooter, and bicycle repair; oilers and lubricators;
        37 office and business machine repair; painting,
        38 papering, and interior decorating; parking facilities;
        39 pay television; pet grooming; pipe fitting and
        40 plumbing; wood preparation; executive search agencies; 41 private employment agencies, excluding services for
        42 placing a person in employment where the principal
        43 place of employment of that person is to be located
        44 outside of the state; reflexology; security and
        45 detective services; sewage services for nonresidential
        46 commercial operations; sewing and stitching; shoe
        47 repair and shoeshine; sign construction and
        48 installation; storage of household goods,
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        49 mini=storage, and warehousing of raw agricultural
        50 products; swimming pool cleaning and maintenance;
1 tanning beds or salons; taxidermy services; telephone
         2 answering service; test laboratories, including mobile
          3 testing laboratories and field testing by testing
          4 laboratories, and excluding tests on humans or
          5 animals; termite, bug, roach, and pest eradicators;
         6 tin and sheet metal repair; transportation service 7 consisting of the rental of recreational vehicles or
         8 recreational boats, or the rental of motor vehicles
         9 subject to registration which are registered for a
        10 gross weight of thirteen tons or less for a period of
        11 sixty days or less, or the rental of aircraft for a
        12 period of sixty days or less; Turkish baths, massage,
        13 and reducing salons, excluding services provided by
        14 massage therapists licensed under chapter 152C; water
        15 conditioning and softening; weighing; welding; well
        16 drilling; wrapping, packing, and packaging of
        17 merchandise other than processed meat, fish, fowl, and 18 vegetables; wrecking service; wrecker and towing.>
        19 #4. Title page, by striking lines 1 through 7 and
        20 inserting the following: <An Act relating to taxes by 21 providing for changes to the individual income tax
        22 rates, deductions, and credits and by exempting
        23 investment counseling services from the sales and use
        24 tax, and including a retroactive applicability date
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2 25 provision.>
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2 29 PETTENGILL of Benton
2 30 HF 807.718 83
2 31 mg/sc/22695